

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION**

United States of America,	:	Case No. 3:09 CV 00305
Plaintiff,	:	
v.	:	
James H. Klena, et al.,	:	MEMORANDUM DECISION AND
Defendants.	:	ORDER

The unopposed motions for summary judgment of the United States of America (USA) and RBS Citizens, N.A. (RBS) are both granted. IT IS ORDERED, ADJUDGED AND DECREED that judgment is entered as follows:

1) In favor of Plaintiff USA and against Defendant James H. Klena for the assessments against him for federal income taxes, penalties, and interest for the tax years ended December 31 of 1995 through 2004 in the amount of \$1,327,025.28, plus statutory additions from January 12, 2010, including interest pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c); and

2) Foreclosing the federal tax liens associated with those assessments upon the real property located at 102 Hidden cove Court, Rossford, Ohio, 43460 (the “Hidden Cove Property”), which is Wood County Permanent Parcel Number T68-300-780203003000 and is more fully described as “Lot number eighteen (18) in Hiddencove Addition in the City o f Rossford, Wood County, Ohio,” with the property to be sold free and clear of all rights, claims, titles, liens, and interests of the parties, and with the proceeds

of sale to be distributed as follows:

FIRST, to pay for the costs of the sale;

SECOND, to pay any outstanding local real estate taxes;

THIRD, to RBS for application toward its mortgage interest in the property;

FOURTH, to Defendant Kathleen M. Klena in the amount of her interest in the property;

FIFTH, to the USA for application toward its federal tax liens, that were assessed prior to May 1, 2006;

SIXTH, to the USA and the State of Ohio, Department of Taxation for application toward their remaining liens according to their stipulation (Docket No. 28); and

SEVENTH, to Defendant James H. Klena, if any proceeds remain.

3) Reserving the right of the USA to file a subsequent motion and proposed order setting forth the sale procedure for the Hidden Cove property.

/s/ Vernelis K. Armstrong
United States Magistrate Judge

Dated: July 30, 2010